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EVANGELINE PARISH SCHOOL BOARD

Ville Platte, Louisiana

Financial Report

Year Ended June 30, 2000

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 01/17/01

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INDEPENDENT AUDITORS' REPORT

Dr. Albert Zackrie, Jr., Superintendent,
and Members of the Evangeline Parish School Board
Ville Platte, Louisiana

We have audited the accompanying general-purpose financial statements of the Evangeline Parish School Board, as of and for the year ended June 30, 2000, as listed in the table of contents. These general purpose financial statements are the responsibility of the School Board's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general-purpose financial statements referred to above present fairly, in all material respects, the financial position of the Evangeline Parish School Board, as of June 30, 2000, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

Our audit was performed for the purpose of forming an opinion on the general-purpose financial statements taken as a whole. The accompanying schedule of expenditures of federal awards (pages 52-53) as required by U. S. Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations, and the financial information listed as "Supplemental Information" (pages 24-56) in the table of contents, are presented for purposes of additional analysis and are not a required part of the general purpose financial statements. Such information, except for that portion marked "unaudited" on which we express no opinion, has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the general purpose financial statements taken as a whole.

In accordance with Government Auditing Standards, we have also issued our report dated November 8, 2000 on our consideration of the School Board's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

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The financial information for the preceding year, which is included for comparative purposes, was taken from the financial report for that year in which we expressed an unqualified opinion on the general purpose financial statements of the Evangeline Parish School Board.

Kolder, Champagne, Slaven & Rainey, LLC
Certified Public Accountants

Ville Platte, Louisiana
November 8, 2000

**GENERAL PURPOSE FINANCIAL STATEMENTS
(COMBINED STATEMENTS - OVERVIEW)**

EVANGELINE PARISH SCHOOL BOARD
Ville Platte, Louisiana
Combined Balance Sheet - All Fund Types and Account Groups
June 30, 2000

	Governmental Fund Types				Fiduciary	Account Groups		Totals		
	General	Special	Debt	Capital	Fund Type	General	Long-Term	(Memorandum Only)		
		Revenue	Service	Projects	Agency	Fixed Assets	Obligations	2000	1999	
ASSETS AND OTHER DEBITS										
Assets:										
Cash and interest-bearing deposits	\$3,712,439	\$1,657,888	\$274,983	\$2,800,523	\$332,580	\$-	\$-	\$8,778,413	\$9,513,996	
Receivables	194,409	1,481,130	1,637	-	-	-	-	1,677,176	1,106,931	
Due from other funds	803,978	-	-	-	-	-	-	803,978	865,288	
Inventory	-	76,711	-	-	-	-	-	76,711	81,317	
Land, buildings, and equipment	-	-	-	-	-	25,120,509	-	25,120,509	24,196,703	
Other debits:										
Amount available in debt service funds	-	-	-	-	-	-	276,621	276,621	242,473	
Amount to be provided for retirement of general long-term debt	-	-	-	-	-	-	-	-	-	
								5,222,423	5,478,278	
Total assets and other debits	\$4,710,826	\$3,215,729	\$276,620	\$2,800,523	\$332,580	\$25,120,509	\$5,499,044	\$41,955,831	\$41,484,986	
LIABILITIES, EQUITY AND OTHER CREDITS										
Liabilities:										
Accounts payable	\$55,944	\$452,480	\$-	\$203,450	\$-	\$-	\$-	\$711,874	\$1,190,745	
Retainage payable	-	54,767	-	40,969	-	-	-	95,736	-	
Salaries payable	2,403,301	407,246	-	-	-	-	-	2,810,547	2,825,728	
Claims payable	156,061	-	-	-	-	-	-	156,061	164,426	
Due to other funds	-	803,978	-	-	-	-	-	803,978	865,288	
School activity funds payable	-	-	-	-	332,580	-	-	332,580	281,415	
Bonds payable and certificates of indebtedness	-	-	-	-	-	-	3,815,000	3,815,000	4,070,000	
Compensated absences payable	-	-	-	-	-	-	1,684,044	1,684,044	1,650,751	
Total liabilities	2,615,306	1,718,471	-	244,419	332,580	-	5,499,044	10,409,820	11,048,353	
Equity and other credits:										
Investment in general fixed assets	-	-	-	-	-	25,120,509	-	25,120,509	24,196,703	
Fund balances -										
Reserved for inventory	-	76,711	-	-	-	-	-	76,711	81,317	
Reserved for debt service	-	-	276,620	-	-	-	-	276,620	242,473	
Reserved for incomplete contracts	-	-	-	2,230,940	-	-	-	2,230,940	-	
Designated for capital expenditures	-	-	-	325,164	-	-	-	325,164	3,340,322	
Designated for subsequent years' expenditures	385,533	-	-	-	-	-	-	385,533	-	
Unreserved, undesignated	1,709,987	1,420,547	-	-	-	-	-	3,130,534	2,575,818	
Total equity and other credits	2,095,520	1,497,258	276,620	2,556,104	-	25,120,509	-	31,546,011	30,436,633	
Total liabilities, equity and other credits	\$4,710,826	\$3,215,729	\$276,620	\$2,800,523	\$332,580	\$25,120,509	\$5,499,044	\$41,955,831	\$41,484,986	

The accompanying notes are an integral part of this statement.

EVANGELINE PARISH SCHOOL BOARD
Ville Platte, Louisiana

Combined Statement of Revenues, Expenditures and Changes in Fund Balances -
All Governmental Fund Types
Year Ended June 30, 2000

	Governmental Fund Types				Total (Memorandum Only)	
	General	Special Revenue	Debt Service	Capital Projects	2000	1999
Revenues:						
Parish sources -						
Taxes:						
Ad valorem	\$1,480,870	\$1,385,543	\$363,954	\$ -	\$3,230,367	\$3,113,582
Sales and use	3,179,437	-	-	-	3,179,437	2,302,649
Interest earnings	249,092	27,560	9,291	153,494	439,437	409,569
Other	213,820	406,124	-	-	619,944	533,411
State sources:						
Equalization	21,135,440	300,000	-	-	21,435,440	22,149,636
Other	570,095	752,714	-	-	1,322,809	1,890,048
Federal sources	-	5,654,716	-	-	5,654,716	5,324,634
Total revenues	<u>26,828,754</u>	<u>8,526,657</u>	<u>373,245</u>	<u>153,494</u>	<u>35,882,150</u>	<u>35,723,529</u>
Expenditures:						
Instruction -						
Regular programs	12,160,540	35,339	-	-	12,195,879	12,402,856
Special education programs	3,783,313	380,195	-	-	4,163,508	4,443,812
Special programs	201,326	1,911,613	-	-	2,112,939	1,678,446
Adult and continuing education programs	-	42,724	-	-	42,724	39,538
Vocational education programs	860,327	121,112	-	-	981,439	996,273
Other instructional programs	90,641	525,319	-	-	615,960	518,928
Support services -						
Pupil support services	867,543	144,396	-	-	1,011,939	1,079,995
Instructional staff support	806,425	920,517	-	-	1,726,942	1,770,489
General administration	737,067	41,999	-	-	779,066	783,957
School administration	1,814,884	90,568	-	-	1,905,452	1,893,231
Business services	226,886	33,489	-	-	260,375	582,866
Operation and maintenance plant services	1,539,609	1,394,979	-	-	2,934,588	2,718,893
Student transportation	2,325,109	29,710	-	-	2,354,819	2,460,049
Central services	110,535	142,490	-	-	253,025	324,807
Non-instructional services:						
Food services	5,242	2,561,030	-	-	2,566,272	2,857,038
Community services	3,390	-	-	-	3,390	1,818
Facilities acquisition and construction	40,230	199,369	-	1,469,162	1,708,761	267,790
Debt service -						
Principal	105,000	-	150,000	-	255,000	155,000
Interest and fiscal charges	16,811	-	189,098	-	205,909	221,468
Total expenditures	<u>25,694,878</u>	<u>8,574,849</u>	<u>339,098</u>	<u>1,469,162</u>	<u>36,077,987</u>	<u>35,197,254</u>
Excess (deficiency) of revenues over expenditures	<u>1,133,876</u>	<u>(48,192)</u>	<u>34,147</u>	<u>(1,315,668)</u>	<u>(195,837)</u>	<u>526,275</u>
Other financing sources (uses):						
Insurance proceeds	15,825	-	-	365,586	381,411	-
Operating transfers in	65,611	52,102	-	165,866	283,579	90,936
Operating transfers out	(52,102)	(231,477)	-	-	(283,579)	(90,936)
Total other financing sources (uses)	<u>29,334</u>	<u>(179,375)</u>	<u>-</u>	<u>531,452</u>	<u>381,411</u>	<u>-</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>1,163,210</u>	<u>(227,567)</u>	<u>34,147</u>	<u>(784,216)</u>	<u>185,574</u>	<u>526,275</u>
Fund balances, beginning	<u>932,310</u>	<u>1,724,825</u>	<u>242,473</u>	<u>3,340,320</u>	<u>6,239,928</u>	<u>5,713,653</u>
Fund balances, ending	<u>\$2,095,520</u>	<u>\$1,497,258</u>	<u>\$276,620</u>	<u>\$2,556,104</u>	<u>\$6,425,502</u>	<u>\$6,239,928</u>

The accompanying notes are an integral part of this statement.

EVANGELINE PARISH SCHOOL BOARD
Ville Platte, Louisiana

Combined Statement of Revenues, Expenditures and Changes in Fund Balances -
Budget (GAAP Basis) and Actual
Governmental Fund Types - General and Special Revenue Funds
Year Ended June 30, 2000

	General Fund			Special Revenue Fund		
	Budget	Actual	Variance - Favorable (Unfavorable)	Budget	Actual	Variance - Favorable (Unfavorable)
Revenues:						
Parish sources -						
Taxes:						
Ad valorem	\$1,480,870	\$1,480,870	\$ -	\$1,385,543	\$1,385,543	\$ -
Sales and use	3,190,224	3,179,437	(10,787)	-	-	-
Interest earnings	249,092	249,092	-	24,000	27,560	3,560
Other	213,819	213,820	1	388,092	406,124	18,032
State sources:						
Equalization	21,135,440	21,135,440	-	360,000	300,000	(60,000)
Other	577,336	570,095	(7,241)	736,781	752,714	15,933
Federal sources	-	-	-	5,849,243	5,654,716	(194,527)
Total revenues	<u>26,846,781</u>	<u>26,828,754</u>	<u>(18,027)</u>	<u>8,743,659</u>	<u>8,526,657</u>	<u>(217,002)</u>
Expenditures:						
Instruction -						
Regular programs	12,163,300	12,160,540	2,760	35,339	35,339	-
Special education programs	3,783,313	3,783,313	-	449,053	380,195	68,858
Special programs	201,326	201,326	-	1,911,613	1,911,613	-
Adult and continuing education	-	-	-	60,887	42,724	18,163
Vocational education programs	860,327	860,327	-	134,219	121,112	13,107
Other instructional programs	90,641	90,641	-	582,647	525,319	57,328
Support services -						
Pupil support services	864,303	867,543	(3,240)	143,102	144,396	(1,294)
Instructional staff support	803,085	806,425	(3,340)	966,344	920,517	45,827
General administration	747,854	737,067	10,787	42,254	41,999	255
School administration	1,816,056	1,814,884	1,172	90,219	90,568	(349)
Business services	220,302	226,886	(6,584)	37,266	33,489	3,777
Operation and maintenance of plant services	1,539,609	1,539,609	-	1,453,888	1,394,979	58,909
Student transportation	2,325,109	2,325,109	-	37,163	29,710	7,453
Central services	110,535	110,535	-	170,582	142,490	28,092
Non-instructional services:						
Food services	5,242	5,242	-	2,550,000	2,561,030	(11,030)
Community services	3,390	3,390	-	-	-	-
Facilities acquisition and construction	40,230	40,230	-	192,697	199,369	(6,672)
Debt service	121,811	121,811	-	-	-	-
Total expenditures	<u>25,696,433</u>	<u>25,694,878</u>	<u>1,555</u>	<u>8,857,273</u>	<u>8,574,849</u>	<u>282,424</u>
Excess (deficiency) of revenues over expenditures	<u>1,150,348</u>	<u>1,133,876</u>	<u>(16,472)</u>	<u>(113,614)</u>	<u>(48,192)</u>	<u>65,422</u>
Other financing sources (uses):						
Insurance proceeds	15,825	15,825	-	-	-	-
Operating transfers in	65,611	65,611	-	43,008	52,102	9,094
Operating transfers out	(52,102)	(52,102)	-	(85,495)	(231,477)	(145,982)
Total other financing sources (uses)	<u>29,334</u>	<u>29,334</u>	<u>-</u>	<u>(42,487)</u>	<u>(179,375)</u>	<u>(136,888)</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>1,179,682</u>	<u>1,163,210</u>	<u>(16,472)</u>	<u>(156,101)</u>	<u>(227,567)</u>	<u>(71,466)</u>
Fund balances, beginning	<u>932,310</u>	<u>932,310</u>	<u>-</u>	<u>1,724,825</u>	<u>1,724,825</u>	<u>-</u>
Fund balances, ending	<u>\$2,111,992</u>	<u>\$2,095,520</u>	<u>\$ (16,472)</u>	<u>\$1,568,724</u>	<u>\$1,497,258</u>	<u>\$ (71,466)</u>

The accompanying notes are an integral part of this statement.

EVANGELINE PARISH SCHOOL BOARD
Ville Platte, Louisiana

Notes to Financial Statements

INTRODUCTION

The Evangeline Parish School Board (School Board) was created by Louisiana Revised Statute (R.S.) 17:51 to provide public education for the children within Evangeline Parish. The School Board is authorized by R.S. 17:81 to establish policies and regulations for its own government consistent with the laws of the State of Louisiana and the regulations of the Louisiana Board of Elementary and Secondary Education. The School Board is comprised of 13 members who are elected from 13 districts for terms of four years.

The School Board operates 15 schools within the parish. In conjunction with the regular educational programs, some of these schools offer special education and/or adult education programs. In addition, the School Board provides transportation and school food services for the students.

(1) Summary of Significant Accounting Policies

A. Reporting Entity

GASB Statement No. 14 established criteria for determining the governmental reporting entity and component units that should be included within the reporting entity. Because the School Board has a separately elected governing body and is legally separate and fiscally independent, the school board is a separate governmental reporting entity. The School Board includes all funds, account groups, activities, et cetera, that are within the oversight responsibility of the School Board.

Certain units of local government over which the School Board exercises no oversight responsibility, such as the parish police jury and municipalities within the parish, are excluded from the accompanying financial statements. These units of government are considered separate reporting entities and issue financial statements separate from those of the parish school board.

B. Basis of Presentation-Fund Accounting

The accompanying financial statements of the Evangeline Parish School Board have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting practices.

The accounts of the School Board are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures or expenses, as appropriate. Revenues are accounted for in these individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The funds presented in the financial statements are described as follows:

EVANGELINE PARISH SCHOOL BOARD
Ville Platte, Louisiana

Notes to Financial Statements (Continued)

Governmental Fund Types -

Governmental funds account for all or most of the School Board's general activities, including the collection and disbursement of specific or legally restricted monies, the acquisition or construction of general fixed assets, and the servicing of general long-term obligations. The following are the School Board's governmental fund types:

General Fund

The General Fund is the general operating fund of the School Board. It accounts for all financial resources except those required to be accounted for in other funds.

Special Revenue Funds

Special Revenues Funds account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. These funds account for the revenues and expenditures related to federal, state and local grant and entitlement programs and special district funds established for various objectives.

Debt Service Funds

Debt Service Funds, established to meet requirements of bond ordinances, are used to account for the accumulation of resources for and the payment of general long-term debt principal, interest, and related costs.

Fiduciary Fund Type -

Fiduciary funds are used to account for assets held by the School Board in a trustee or agency capacity. The agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. The School Board maintains three agency funds. The Clearing and Payroll Funds account for amounts deposited and subsequently expended for payroll and related benefits. The School Activity Fund accounts for assets held by the School Board in a custodial capacity.

Account Groups -

Account groups are used to establish accounting control and accountability for the School Board's general fixed assets and general long-term debt. The account groups are not funds. They are concerned only with the measurement of financial position, not with measurement of results of operations.

EVANGELINE PARISH SCHOOL BOARD
Ville Platte, Louisiana

Notes to Financial Statements (Continued)

General Fixed Assets Account Group

Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the general fixed assets account group, rather than in the governmental funds.

General Long-term Debt Account Group

Long-term debt expected to be financed from governmental funds is accounted for in the general long-term debt account group, not in the governmental funds.

C. Basis of Accounting

Basis of accounting refers to when the revenues and expenditures are recognized and reported in the financial statements. The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental fund types are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

The governmental and fiduciary fund types (agency funds) are reported in the financial statements on the modified accrual basis of accounting. Under the modified accrual basis, revenues are recorded when they become both measurable and available. Available means expected to be collected within two months for property taxes and generally within the next twelve months for other revenues. The following practices in recording revenues and expenditures have been used for the governmental funds:

Revenues

Federal and state entitlements, which include state equalization and state revenue sharing, are recorded as unrestricted grants-in-aid when available and measurable. Federal and state grants, which are restricted as to the purpose of the expenditures, are recorded when the reimbursable expenditures have been made.

Ad valorem taxes are recorded in the year the taxes are due and payable. Ad valorem taxes are assessed in November by the Parish Assessor based on the assessed value, become due on December 31 of each year, and become delinquent on January 1. An enforceable lien attaches to the property as of January 1. The taxes are generally collected in December, January, and February of the fiscal year. Property tax revenues are accrued at fiscal year end to the extent that they have been collected and are unremitted by the Evangeline Parish Tax Collector's Office. Such amounts are measurable and available to finance current operations.

EVANGELINE PARISH SCHOOL BOARD
Ville Platte, Louisiana

Notes to Financial Statements (Continued)

Sales and use tax revenues are recorded in the month collected by the Evangeline Parish Sales and Use Tax Commission.

Crop rentals and royalties are recognized when received because they are not objectively measurable.

Interest income on time deposits is recorded when received.

Expenditures

Salaries are recorded as expenditures when incurred. Nine-month employee salaries are incurred over a nine month period but paid over a twelve month period.

Compensated absences are recognized as expenditures when leave is actually taken or when employees (or heirs) are paid for accrued leave upon retirement or death, while the cost of earned leave privileges not requiring current resources is recorded in the general long-term debt account group.

Commitments under construction contracts are recognized as expenditures when earned by the contractor.

Principal and interest on general long-term obligations are not recognized until due.

All other expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred, if it is expected to be paid within the next twelve months. Liabilities that will not be liquidated with expendable available financial resources are recorded in the general long-term debt account group.

Deferred Revenues

Deferred revenues arise when resources are received by the School Board before it has a legal claim to them, as when grant monies are received prior to the incurrence of qualifying expenditures. In subsequent periods, when the School Board has a legal claim to the resources, the liability for deferred revenue is removed from the balance sheet and the revenue is recognized.

D. Budget Practices

The proposed budgets for fiscal year 2000 were completed and made available for public inspection at the School Board office on September 15, 1999. A public hearing was held on September 15, 1999 for suggestions and comments from taxpayers, at which time the 2000 budgets were formally adopted by the School Board. The budgets were not published in the official journal at least 10 days prior to the date of the first public hearing, which is a violation of the La. Local Government Budget Act.

EVANGELINE PARISH SCHOOL BOARD
Ville Platte, Louisiana

Notes to Financial Statements (Continued)

The budgets for the General and Special Revenue Funds were prepared on the modified accrual basis, consistent with generally accepted accounting principles (GAAP).

Formal budgetary accounts are integrated into the accounting system during the year as a management control device. Appropriations are valid only for the year in which it is made, and any part of such appropriation, which is not expended lapses at the end of each fiscal year.

The level of control over the budget is exercised at the function or program level for the General and Special Revenue Funds. The Superintendent is authorized to transfer budget amounts within each function; however, any supplemental appropriations that amend the total expenditures of any fund, requires School Board approval. As required by state law, when actual revenues within a fund are failing to meet estimated annual budgeted revenues by five per cent or more, and/or actual expenditures within a fund are exceeding estimated budgeted expenditures by five per cent or more, a budget amendment to reflect such changes is adopted by the School Board in an open meeting. Budgeted amounts included in the financial statements include the original adopted budget and all subsequent amendments. Amendments to the budget were not material.

E. Encumbrances

Encumbrance accounting, under which purchase orders for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is not employed by the School Board as an extension of formal budgetary integration in the funds.

F. Cash and Interest-Bearing Deposits

Cash and interest-bearing deposits include amounts in demand deposits, money market accounts, and time deposits that are stated at cost. Cash balances of all funds are combined to the extent possible. Under state law, the School Board may deposit funds in demand deposits, interest-bearing demand deposits, or time deposits with state banks organized under Louisiana law or any other state of the United States, or under the laws of the United States.

G. Short-term Interfund Receivables/Payables

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as "due from other funds" or "due to other funds" on the balance sheet. Short-term interfund loans are classified as interfund receivables/payables.

EVANGELINE PARISH SCHOOL BOARD
Ville Platte, Louisiana

Notes to Financial Statements (Continued)

H. Inventory

Inventory of the School Lunch Special Revenue Fund consists of food purchased by the School Board and commodities granted by the United States Department of Agriculture through the Louisiana Department of Agriculture and Forestry. The commodities are recorded as revenues when received (issued); however, all inventory items are recorded as expenditures when consumed. All purchased inventory items are valued at the lower of cost (first-in, first-out) or market, and commodities are assigned values based on information provided by the United States Department of Agriculture.

I. General Fixed Assets

Land, buildings, and furniture and equipment are recorded as expenditures in the governmental funds and are capitalized in the general fixed assets account group at historical cost or estimated historical cost, if actual cost is not available. Donated fixed assets are valued at their estimated market value on the date of donation. Approximately 51 per cent of general fixed assets are valued at historical cost, while the remaining 49 per cent are valued at estimated cost. Estimated cost was computed by multiplying the assessed valuation of each building, for which historical cost was not available, times the Consumer Price Index (CPI) relative to the estimated date of acquisition and/or construction of each building.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. No depreciation has been provided on general fixed assets, nor has interest been capitalized.

J. Compensated Absences

Twelve-month employees earn from 5 to 10 days of vacation leave each year, depending on length of service with the School Board. Vacation leave cannot be accumulated. All School Board employees earn from 10 to 12 days of sick leave each year, depending upon the number of months employed. Sick leave can be accumulated without limitation. Upon retirement or death, unused sick leave of up to 25 days is paid to the employee or his heirs at the employee's current rate of pay, and all unused sick leave is used in the retirement benefit computation as earned service.

Sabbatical leave may be granted for rest and recuperation and for professional and cultural improvement. Any employee with a teaching certificate is entitled, subject to approval by the School Board, to one semester of sabbatical leave after three years of continuous service or two semesters of sabbatical leave after six or more years of continuous service. Sabbatical leave benefits are recorded as an expenditure in the period paid.

EVANGELINE PARISH SCHOOL BOARD
Ville Platte, Louisiana

Notes to Financial Statements (Continued)

The cost of leave privileges is recognized as a current-year expenditure in the governmental funds when leave is actually taken or when employees (or heirs) are paid for accrued leave upon retirement or death, while the cost of leave privileges not requiring current resources is recorded in the general long-term debt account group.

K. Long-Term Obligations

Long-term obligations expected to be financed from governmental funds are accounted for in the general long-term debt account group.

Long-term debt is recognized as a liability of a governmental fund when due or when resources have been accumulated in the debt service fund for payment early in the following year. For other long-term obligations, only that portion expected to be financed from expendable available financial resources is reported as a fund liability of a governmental fund. The remaining portion of such obligations is reported in the general long-term debt account group.

L. Fund Balances

Reserves

Reserves represent those portions of fund balance not appropriable for expenditures or legally segregated for a specific future use.

Designated

Designated fund balances represent tentative plans for future use of financial resources.

M. Sales Tax

On May 22, 1967, the voters of Evangeline Parish approved a one percent sales tax which, after payment of necessary costs and expenses of collecting the tax, is dedicated for payments of salaries of teachers employed by the public elementary and secondary schools and for the operation of the public elementary and secondary schools of Evangeline Parish. The sales tax is collected by the Evangeline Parish Sales and Use Tax Commission for a fee of 3 percent of the monthly collections.

N. Comparative Data and Total Columns on Combined Statements

Comparative total data for the prior year has been presented in the financial statements in order to provide an understanding of changes in the School Board's financial position and operations. However, comparative data (i.e., presentation of prior year total by fund type) has not been presented in each of the statements since their inclusion would make the statements unduly complex and difficult to read.

EVANGELINE PARISH SCHOOL BOARD
Ville Platte, Louisiana

Notes to Financial Statements (Continued)

Total columns on the combined statements - overview are captioned Memorandum Only to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations, or changes in financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

(2) Cash and Interest-Bearing Deposits

At June 30, 2000, the School Board has cash and interest-bearing deposits (book balances) totaling \$8,778,413, as follows:

Demand Deposits	\$ 36,620
Interest-bearing demand deposits	4,121,923
Time Deposits	<u>4,619,870</u>
Total	<u>\$8,778,413</u>

These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. Deposit balances (bank balances) at June 30, 2000, are secured as follows:

Bank balances	<u>\$ 10,800,645</u>
Federal deposit insurance	470,823
Pledged securities	<u>10,316,030</u>
Total	<u>10,786,853</u>
Deficiency of securities pledged over deposits	<u>\$ (13,792)</u>

Even though the pledged securities are considered uncollateralized (Category 3) under the provisions of GASB Statement 3, R.S. 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the school board that the fiscal agent has failed to pay deposited funds upon demand.

EVANGELINE PARISH SCHOOL BOARD
Ville Platte, Louisiana

Notes to Financial Statements (Continued)

(3) Ad Valorem Taxes

Ad valorem taxes attach as an enforceable lien on property as of January 1 of each year. Taxes are levied by the School Board in September or October and are actually billed to taxpayers in December. Billed taxes become delinquent on January 1 of the following year.

The Parish Tax Collector bills and collects the property taxes for the School Board. Property tax revenues are recognized when levied to the extent that they result in current receivables.

For the year ended June 30, 2000 ad valorem taxes totaling 63.36 mills were levied on assessed property (parish wide-general corporate purpose only) and were dedicated as follows:

General corporate purposes	4.46 mills
Special tax for salaries and benefits of teachers and other employees in the school system	mills 9.93 mills
Special School District No. 7 tax for debt retirement	16.25 mills
Special School District No. 1 tax for debt retirement	7.00 mills
Special School District No. 2 school improvement tax (maintenance and operation)	mills 11.93 mills
Special School District No. 7 school improvement tax (maintenance and operation)	mills 11.79 mills
Special Basile High School improvement tax (for athletic department)	mills <u>2.00 mills</u>
Total assessment	<u>63.36 mills</u>

The taxes remitted were \$3,230,367 for the year ended June 30, 2000.

(4) Receivables

A summary of receivables at June 30, 2000 follows:

Department of Education - Grants	\$ 1,246,139
U.S Department of the Treasury - Grants	230,081
Evangeline Parish Sales Tax Commission	184,477
Other	<u>16,479</u>
Total	<u>\$ 1,677,176</u>

EVANGELINE PARISH SCHOOL BOARD
Ville Platte, Louisiana

Notes to Financial Statements (Continued)

(5) Interfund Receivables and Payables

	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
General Fund	\$ 803,978	\$ -
Special Revenue Funds:		
8G Programs	-	13,731
Early Childhood Education	-	22,815
Starting Point	-	11,293
CDBG Comprehensive Grant	-	26,314
Goals 2000/Learning Grant	-	17,891
K-3 Reading Math Initiative	-	32,363
Title II	-	10,397
IDEA-B	-	96,817
Title I	-	357,820
Vocational Education	-	123,531
Drug Free School	-	7,936
Find Work	-	8,180
Technology Grants	-	5,813
Pre-School Flow Through	-	5,265
Special Education/Child Search	-	821
Title VI	-	60,581
LASIP-Digging into Math	-	2,410
	<u>\$ 803,978</u>	<u>\$ 803,978</u>

(6) Fixed Assets

The changes in general fixed assets are as follows:

	<u>Balance July 1, 1999</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance June 30, 2000</u>
Land	\$ 437,586	\$ -	\$ -	\$ 437,586
Buildings and improvements	13,350,776	-	-	13,350,776
Furniture and equipment	10,181,033	1,112,637	188,831	11,104,839
Buses and vehicles	227,308	-	-	227,308
Total	<u>\$24,196,703</u>	<u>\$ 1,112,637</u>	<u>\$ 188,831</u>	<u>\$25,120,509</u>

EVANGELINE PARISH SCHOOL BOARD
Ville Platte, Louisiana

Notes to Financial Statements (Continued)

(7) Changes in General Long-Term Debt

The following is a summary of the long-term obligation transactions of the Evangeline Parish School Board for the year ended June 30, 2000:

	<u>Bonded Debt</u>	<u>Compensated Absences</u>	<u>Total</u>
Long-term obligations payable at July 1, 1999	\$ 4,070,000	\$1,650,751	\$ 5,720,751
Additions	-	33,293	33,293
Deductions	<u>255,000</u>	<u>-</u>	<u>255,000</u>
Long-term obligations payable at June 30, 2000	<u>\$ 3,815,000</u>	<u>\$1,684,044</u>	<u>\$ 5,499,044</u>

Bonds payable at June 30, 2000 is comprised of the following individual issues:

\$3,350,000 1998 School Bonds of School District No. 7 due in annual installments of \$105,000 to \$285,000 through April 1, 2018; interest at 4.40% to 4.90%; payable by levy of ad valorem tax	\$ 3,255,000
\$600,000 General Obligation Bonds, Series 1993 School District No. 1 due in annual installments of \$60,000 to \$75,000 through March 1, 2005; interest at 5.50% to 6.00%; payable by levy of ad valorem tax	335,000
\$700,000 1994 Certificates of Indebtedness, due in annual installments of \$110,000 to \$115,000 through March 1, 2001; interest at 5.85% to 6.50%; payable by General Fund revenues	<u>225,000</u>
	<u>\$ 3,815,000</u>

Compensated absences

Compensated absences reported at June 30, 2000, reflect only amounts due to employees for all unused sick leave, up to a maximum of 25 days, that have 10 or more years of service. The leave records were maintained in such a manner that the additions and deductions could not readily be identified separately; therefore, the additions and deductions are included in the previous schedule as a net addition.

EVANGELINE PARISH SCHOOL BOARD
Ville Platte, Louisiana

Notes to Financial Statements (Continued)

The annual requirements to amortize all bonds outstanding at June 30, 2000, including interest payments of \$1,782,327 follows:

<u>Year Ending June 30,</u>	<u>General Obligation</u>
2001	\$ 458,953
2002	458,811
2003	336,303
2004	341,930
2005	341,675
2006-2010	1,347,085
2011-2015	1,422,545
2016-2018	890,025
	<u>\$5,597,327</u>

In accordance with R.S. 39:562, the school board is legally restricted from incurring long-term bonded debt in excess of 35% of the assessed value of taxable property. At June 30, 2000, the statutory limit is \$10,444,060, and outstanding bonded debt totals \$3,590,000.

(8) Retirement Systems

Substantially all employees of the school board are members of two statewide retirement systems. In general, professional employees (such as teachers and principals) and lunchroom workers are members of the Teachers' Retirement System of Louisiana; other employees, such as custodial personnel and bus drivers are members of the Louisiana School Employees' Retirement System. These systems are cost sharing, multiple-employer defined benefit pension plans administered by separate boards of trustees. Pertinent information relative to each plan follows:

A. Teachers' Retirement System of Louisiana (TRS)

Plan Description -

The School Board participates in two membership plans of the TRS, the Regular Plan and Plan A. The TRS provides retirement benefits as well as disability and survivor benefits. Ten years of service credit is required to become vested for retirement benefits and five years to become vested for disability and survivor benefits. Benefits are established and amended by state statute. The TRS issues a publicly available financial report that includes financial statements and required supplementary information for the TRS. That report may be obtained by writing to the Teachers' Retirement System of Louisiana, P.O. Box 94123, Baton Rouge, Louisiana 70804-9123, or by calling (225) 925-6446.

EVANGELINE PARISH SCHOOL BOARD
Ville Platte, Louisiana

Notes to Financial Statements (Continued)

Funding Policy -

Plan members are required to contribute 8.0 percent and 9.1 percent of their annual covered salary for the Regular Plan and Plan A, respectively. The school board is required to contribute at an actuarially determined rate. The current rate is 15.2 percent of annual covered payroll for both membership plans. Member contributions and employer contributions for the TRS are established by state law and rates are established by the Public Retirement Systems' Actuarial Committee. The school board's employer contribution for the TRS, as provided by state law, is funded by the State of Louisiana through annual appropriations, by deductions from local ad valorem taxes, and by remittances from the School Board.

The School Board's contributions to the TRS for the years ending June 30, 2000, 1999, and 1998 were \$2,613,822, \$2,880,044, and \$2,799,723, respectively, equal to the required contributions for each year.

B. Louisiana School Employees' Retirement System (LASERS)

Plan Description -

The LASERS provides retirement benefits as well as disability and survivor benefits. Ten years of service credit is required to become vested for retirement benefits and five years to become vested for disability and survivor benefits. Benefits are established and amended by state statute. The LASERS issues a publicly available financial report that includes financial statements and required supplementary information for the LASERS. That report may be obtained by writing to the Louisiana School Employees' Retirement System, P.O. Box 44516, Baton Rouge, Louisiana 70804, or by calling (225) 925-6484.

Funding Policy -

Plan members are required to contribute 6.35 percent of their annual covered salary. In previous years, the School Board has been contributing at the rate of 6.00 percent of annual covered payroll. During the fiscal year ended June 30, 2000, the School Board's contribution requirement to the plan was remitted from a credit which was accumulated through prior year excess contributions. This excess resulted from the difference between the actual amount contributed and the actuarially determined rate. Member contributions and employer contributions for the LASERS are established by state law and rates are established by the Public Retirement Systems' Actuarial Committee. The school board's employer contribution for the LASERS is funded by the State of Louisiana through annual appropriations and by remittances from the School Board.

The School Board's contributions to the LASERS for the years ending June 30, 2000, 1999, and 1998 were \$0, \$131,192, and \$127,266 respectively, equal to the required contributions for each year.

EVANGELINE PARISH SCHOOL BOARD
Ville Platte, Louisiana

Notes to Financial Statements (Continued)

(9) Post-employment Health Care Benefits

In accordance with State statutes, the School Board provides certain continuing health care benefits for its retired employees. Substantially all of the School Board's employees become eligible for these benefits if they reach normal retirement age while working for the School Board. Currently, 345 retirees are receiving benefits. These benefits for retirees are provided through the State Employees Group Benefits Program whose monthly premiums are paid jointly by the retirees and by the School Board. The School Board recognizes the cost of providing these benefits (the Board's portion of premiums) as an expenditure when the monthly premiums are due. The School Board's total cost of providing these benefits was \$1,175,282 for the year ended June 30, 2000.

(10) Leases

Obligations under capital leases, which are considered immaterial to the financial statements, are not recorded in the general long-term debt account group at June 30, 2000.

(11) Contingencies

A. Contingencies

At June 30, 2000, the School Board is involved in several lawsuits. It is the opinion of the School Board, after conferring with legal counsel, that the liability, if any, which might arise from these lawsuits would not have a material adverse effect on the School Board's financial position.

B. Grant Audit

The School Board receives grants for specific purposes that are subject to review and audit by governmental agencies. Such audits could result in a request for reimbursements by the grantor for expenditures disallowed under the terms and conditions of the appropriate agency. In the opinion of the School Board, such disallowances, if any, will not be significant.

EVANGELINE PARISH SCHOOL BOARD
Ville Platte, Louisiana

Notes to Financial Statements (Continued)

(12) Revenues - Actual and Budget

The following individual funds had actual revenues under budgeted revenues for the year ended June 30, 2000 which are not apparent from the general purpose financial statements.

<u>Fund</u>	<u>Budget</u>	<u>Actual</u>	<u>Unfavorable Variance</u>
Special revenue funds:			
Title II-Eisenhower	\$ 51,159	\$ 47,893	\$ 3,266
Technology Grants	197,186	166,875	30,311
IDEA/Special Ed	712,982	605,669	107,313
Find Work	92,190	52,115	40,075
Adult Education	68,409	55,299	13,110
Leap 21	48,050	36,598	11,452
Summer Program	30,454	28,661	1,793
Preschool Flowthru	48,049	42,641	5,408
Title VI	366,303	308,947	57,356

(13) Risk Management

A. Worker's Compensation --

The School Board established a limited risk management program for worker's compensation effective April 1, 1994, which was discontinued in April of 1998. The School Board contracted with Littleton Risk Service, Inc. as claims administrator for this program. The School Board purchased commercial insurance for individual claims in excess of \$175,000. Changes in the claims liability amount in previous fiscal years were as follows:

	<u>Beginning of Fiscal Year Liability</u>	<u>Claims and Changes in Estimates</u>	<u>Claim Payments</u>	<u>Balance At Fiscal Year-End</u>
1997-1998	\$ 92,289	\$ 579,973	\$ 470,703	\$ 201,559
1998-1999	201,559	302,570	339,703	164,426
1999-2000	164,426	141,604	149,969	156,061

EVANGELINE PARISH SCHOOL BOARD
Ville Platte, Louisiana

Notes to Financial Statements (Continued)

B. Commercial Insurance Coverage --

The School Board is exposed to risks of loss in areas of general and auto liability, property hazards and workers' compensation. All of these risks are handled by purchasing commercial insurance coverage. There have been no significant reductions in the insurance coverage during the year.

(14) Compensation of Board Members

A detail of the compensation paid to individual board members for the year ending June 30, 2000 follows:

<u>Board Member</u>	<u>Amount</u>
Wayne Dardeau	\$ 7,500
Dr. Bobby Deshotel	7,200
Derell Ardoin	7,900
Daniel Hoffpauir	7,000
Clement Lafleur	7,800
Gervis Lafleur	7,500
John David Landreneau	7,200
Peggy Forman	7,800
Cecil Monier	7,800
Arthur Savoy	7,200
Wanda Skinner	5,700
Eric Antoine	3,000
Earl John Soileau	7,700
James Vidrine	<u>7,500</u>
Total	<u>\$ 98,800</u>

(15) Fund Balance Deficit

At June 30, 2000, the Rapides Foundation Grant had a deficit fund balance of \$679. The School Board anticipates funding the balance from future grant revenues.

SUPPLEMENTAL INFORMATION

SCHEDULES OF INDIVIDUAL FUNDS
AND
ACCOUNT GROUP

SPECIAL REVENUE FUNDS

District 2 Maintenance and District 7B Maintenance Funds

To account for receipt and use of the proceeds of ad valorem taxes levied for the purpose of maintaining and improving the schools within each district and the proceeds of state revenue received.

Basile High School Athletic Fund

To account for the receipt and use of proceeds of ad valorem taxes levied for the operation and maintenance of the Basile High School athletic department.

8G Programs

To account for funds from state sources to provide a computer based introduction to writing and reading for grades K and 1 in all elementary schools in the parish.

Goals 2000/Learn Grant

To account for funds from state and federal sources for the purpose of providing teachers and principals with training in teaching strategies, implementing new state standards, new assessment methods and science curriculum.

K-3 Reading/Math Initiative

To account for funds from state sources to improve reading skills of K-3 students who are at risk or experiencing difficulty in reading

Early Childhood Education

To account for funds from state sources to provide assistance in developing high-risk four-year old children.

Starting Point

To account for a federally financed program directed toward developing at-risk four year old children.

Adult Education

To account for funds from federal and state sources utilized to provide instruction to adults working toward a high school diploma and to provide continuing education courses.

Technology Grants

To account for state funds used for the purpose of connecting all schools via a WAN, connecting all schools to the internet, support and maintain hardware, software, and equipment and train teachers to integrate technology into the curriculum.

CDBG Comprehensive Grant

To account for federal funds obtained through the City of Ville Platte's CDBG Program for additional teacher salaries and benefits and for needed materials and supplies.

(continued)

SPECIAL REVENUE FUNDS (CONTINUED)

Education for Economic Security Act - Title II Fund

Title II of the Education for Economic Security Act (EESA) is a program by which the federal government provides funds to the school board for projects which are designed to improve the skills of teachers and instruction in the areas of mathematics, science, computer learning, and foreign languages and increase the accessibility of such instruction to all students.

Education of the Handicapped Act Funds - (IDEA-B)

IDEA-B Funds are federally financed programs of free education in the least restricted environment in children with exceptionalities.

Title I

Title I of the Improving America's Schools Act (IASA) replaces Elementary and Secondary Education Act funding. The federal funds are allocated and administered by the state for programs designed for educationally deprived children. Funds are utilized to provide supplementary instruction in both reading and mathematics.

Vocational Education

To account for state allocated federal funds to assist and conduct vocational education programs for persons who desire and need education and training for employment.

Drug Free School

To account for state allocated federal funds to be used in educational programs which provide guidance and counseling on drugs.

Find Work

To account for state allocated federal funds to provide transportation and educational and computer instruction toward attainment of a GED diploma for welfare mothers.

Special Education Medicaid

To account for federal funds to provide medical assistance for students.

Special Education Summer Program

To account for state funds provided by the Louisiana State Legislative under Act 18 of 1992 to provide extended school year programs.

Pre-School Flow Through

To account for state allocated federal funds to be used in developmental programs for pre-school children to ensure growth in the areas of cognitive, motor, social, self help and language.

Lunch Fund

The Lunch Fund is a program that provides nourishing morning and noon meals for students in all grades. This fund is supplemented by both federal and state funds that are based on reimbursement and participation.

(continued)

SPECIAL REVENUE FUNDS (CONTINUED)

Leap 21

To account for state funds to provide a summer remediation program to those students who scored at the unsatisfactory achievement level from the spring 2000 administration of the Leap 21.

Special Education Child Search

To account for state funds to be used for family service coordination and other early intervention services for eligible children who are not on Medicaid or for services not reimbursable by Medicaid.

Title VI

To account for state-allocated federal funds that are used to implement innovative programs in math and science, including the training and supplies needed in the programs. Some funds are also used for equipment such as computers for classrooms. Non-public schools purchase equipment and supplies for their schools.

LASIP Digging into Math

To account for federal funds to be used for training the 6th-8th grade math teachers on graphing calculators.

Rapides Foundation Grant

To account for funds received from Rapides Foundation, a Louisiana non-profit corporation, to improve student achievement by producing intellectual and challenging work with teachers and other professionals.

A-Hee of a Summer

To account for state funds to be used for various educational purposes during the summer.

EVANGELINE PARISH SCHOOL BOARD
Ville Platte, Louisiana
Special Revenue Funds

Combining Balance Sheet
June 30, 2000

	District 2 Maintenance	District 7B Maintenance	Basile High School Athletic	8G Programs	Goals 2000/ Learn Grant	K-3 Reading Math Initiative	Early Childhood Education	Starting Point	Adult Education
ASSETS									
Cash and interest-bearing deposits	\$836,601	\$ 82,634	\$11,537	\$ -	\$ 2,235	\$ -	\$ -	\$ -	\$ 4,262
Receivables	4,654	219	37	20,294	21,603	43,766	39,718	19,064	917
Inventory	-	-	-	-	-	-	-	-	-
Total assets	<u>\$841,255</u>	<u>\$ 82,853</u>	<u>\$11,574</u>	<u>\$20,294</u>	<u>\$23,838</u>	<u>\$43,766</u>	<u>\$39,718</u>	<u>\$19,064</u>	<u>\$ 5,179</u>
LIABILITIES AND FUND BALANCES									
Liabilities:									
Accounts payable	\$161,603	\$ 13,437	\$ 116	\$ 6,563	\$ -	\$11,403	\$ -	\$ -	\$ 5,179
Retainage payable	8,514	46,253	-	-	-	-	-	-	-
Salaries payable	-	-	1,369	-	5,947	-	16,903	7,771	-
Due to other funds	-	-	-	13,731	17,891	32,363	22,815	11,293	-
Total liabilities	<u>170,117</u>	<u>59,690</u>	<u>1,485</u>	<u>20,294</u>	<u>23,838</u>	<u>43,766</u>	<u>39,718</u>	<u>19,064</u>	<u>5,179</u>
Fund balances (deficit):									
Reserved for inventory	-	-	-	-	-	-	-	-	-
Unreserved, undesignated	671,138	23,163	10,089	-	-	-	-	-	-
Total fund balances (deficit)	<u>671,138</u>	<u>23,163</u>	<u>10,089</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities and fund balances	<u>\$841,255</u>	<u>\$ 82,853</u>	<u>\$11,574</u>	<u>\$20,294</u>	<u>\$23,838</u>	<u>\$43,766</u>	<u>\$39,718</u>	<u>\$19,064</u>	<u>\$ 5,179</u>

(continued)

EVANGELINE PARISH SCHOOL BOARD
Ville Platte, Louisiana
Special Revenue Funds

Combining Balance Sheet (Continued)
June 30, 2000

	CDBG									
	Technology Grants	Comprehensive Grant	Title II Eisenhower	IDEA-B	Title I	Vocational Education	Drug Free School	Find Work	Special Education Medicaid	
ASSETS										
Cash and interest-bearing deposits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,830	
Receivables	12,577	29,964	10,768	143,172	628,694	124,191	9,799	8,336	8,365	
Inventory	-	-	-	-	-	-	-	-	-	
Total assets	<u>\$12,577</u>	<u>\$29,964</u>	<u>\$10,768</u>	<u>\$143,172</u>	<u>\$628,694</u>	<u>\$124,191</u>	<u>\$9,799</u>	<u>\$8,336</u>	<u>\$14,195</u>	
LIABILITIES AND FUND BALANCES										
Liabilities:										
Accounts payable	\$ 6,764	\$ -	\$ 371	\$ 35,317	\$117,202	\$ 660	\$ 209	\$ 156	\$ 1,060	
Retainage payable	-	-	-	-	-	-	-	-	-	
Salaries payable	-	3,650	-	11,038	153,672	-	1,654	-	13,135	
Due to other funds	5,813	26,314	10,397	96,817	357,820	123,531	7,936	8,180	-	
Total liabilities	<u>12,577</u>	<u>29,964</u>	<u>10,768</u>	<u>143,172</u>	<u>628,694</u>	<u>124,191</u>	<u>9,799</u>	<u>8,336</u>	<u>14,195</u>	
Fund balances (deficit):										
Reserved for inventory	-	-	-	-	-	-	-	-	-	
Unreserved, undesignated	-	-	-	-	-	-	-	-	-	
Total fund balances (deficit)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
Total liabilities and fund balances	<u>\$12,577</u>	<u>\$29,964</u>	<u>\$10,768</u>	<u>\$143,172</u>	<u>\$628,694</u>	<u>\$124,191</u>	<u>\$9,799</u>	<u>\$8,336</u>	<u>\$14,195</u>	

(continued)

EVANGELINE PARISH SCHOOL BOARD
Ville Platte, Louisiana
Special Revenue Funds

Combining Balance Sheet (Continued)
June 30, 2000

ASSETS									
Special Education Summer Program	Pre-School Flow Through	Lunch Fund	Leap 21	Special Education Child Search	Title VI	LASIP Digging into Math	Rapides Foundation Grant	A-Hec of a Summer	Totals
Cash and interest-bearing deposits	\$ 916	\$ 705,670	\$ -	\$ -	\$ -	\$ -	\$ 8,203	\$ -	\$ 1,657,888
Receivables	14,105	181,006	36,288	1,239	106,520	2,410	-	-	1,481,130
Inventory	-	76,711	-	-	-	-	-	-	76,711
Total assets	<u>\$ 15,021</u>	<u>\$ 963,387</u>	<u>\$ 36,288</u>	<u>\$ 1,239</u>	<u>\$ 106,520</u>	<u>\$ 2,410</u>	<u>\$ 8,203</u>	<u>\$ -</u>	<u>\$ 3,215,729</u>
LIABILITIES AND FUND BALANCES									
Liabilities:									
Accounts payable	\$ 15,021	\$ 11,699	\$ 36,288	\$ 418	\$ 11,973	\$ -	\$ 8,882	\$ -	\$ 452,480
Retainage payable	-	-	-	-	-	-	-	-	54,767
Salaries payable	-	158,141	-	-	33,966	-	-	-	407,246
Due to other funds	-	-	-	821	60,581	2,410	-	-	803,978
Total liabilities	<u>15,021</u>	<u>169,840</u>	<u>36,288</u>	<u>1,239</u>	<u>106,520</u>	<u>2,410</u>	<u>8,882</u>	<u>-</u>	<u>1,718,471</u>
Fund balances (deficit):									
Reserved for inventory	-	76,711	-	-	-	-	-	-	76,711
Unreserved, undesignated	-	716,836	-	-	-	-	(679)	-	1,420,547
Total fund balances (deficit)	<u>-</u>	<u>793,547</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(679)</u>	<u>-</u>	<u>1,497,258</u>
Total liabilities and fund balances	<u>\$ 15,021</u>	<u>\$ 963,387</u>	<u>\$ 36,288</u>	<u>\$ 1,239</u>	<u>\$ 106,520</u>	<u>\$ 2,410</u>	<u>\$ 8,203</u>	<u>\$ -</u>	<u>\$ 3,215,729</u>

EVANGELINE PARISH SCHOOL BOARD
 Ville Platte, Louisiana
 Special Revenue Funds
 Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
 Year Ended June 30, 2000

	District 2 Maintenance	District 7B Maintenance	Basile High School Athletic	8G Programs	Goals/2000 Learn Grant	K-3 Reading Math Initiative	Early Childhood Education
Revenues:							
Parish sources -							
Taxes:							
Ad valorem	\$1,144,313	\$206,248	\$ 34,982	\$ -	\$ -	\$ -	\$ -
Interest earnings	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
State sources -							
Equalization	-	-	-	-	-	-	-
Other	-	-	-	115,706	-	167,184	144,746
Federal sources	-	-	-	-	58,718	-	-
Total revenues	<u>1,144,313</u>	<u>206,248</u>	<u>34,982</u>	<u>115,706</u>	<u>58,718</u>	<u>167,184</u>	<u>144,746</u>
Expenditures:							
Instruction -							
Regular programs	-	-	35,339	-	-	-	-
Special education programs	-	-	-	-	-	-	-
Special programs	-	-	-	-	-	-	145,840
Adult and continuing education programs	-	-	-	-	-	-	-
Vocational education programs	-	-	-	-	-	-	-
Other instructional programs	-	-	-	111,027	58,718	167,654	-
Support services -							
Pupil support services	-	-	-	-	-	-	-
Instructional staff services	-	-	-	-	-	-	-
General administration	34,716	2,508	4,425	-	-	-	-
School administration	77,163	13,405	-	-	-	-	-
Business services	-	-	-	180	-	-	-
Operation and maintenance of plant services	1,043,728	187,546	-	2,299	-	-	-
Student transportation	-	-	-	150	-	-	5,400
Central services	-	-	-	2,790	-	-	-
Non-instructional services -							
Food services	-	-	-	-	-	-	-
Facility acquisition and construction	130,789	-	-	-	-	-	-
Total expenditures	<u>1,286,396</u>	<u>203,459</u>	<u>39,764</u>	<u>116,446</u>	<u>58,718</u>	<u>167,654</u>	<u>151,240</u>
Excess (deficiency) of revenues over expenditures	<u>(142,083)</u>	<u>2,789</u>	<u>(4,782)</u>	<u>(740)</u>	<u>-</u>	<u>(470)</u>	<u>(6,494)</u>
Other financing sources (uses):							
Operating transfers in	-	-	-	740	-	470	6,494
Operating transfers out	-	(165,865)	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>(165,865)</u>	<u>-</u>	<u>740</u>	<u>-</u>	<u>470</u>	<u>6,494</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>(142,083)</u>	<u>(163,076)</u>	<u>(4,782)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances, beginning	<u>813,221</u>	<u>186,239</u>	<u>14,871</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances (deficit), ending	<u>\$ 671,138</u>	<u>\$ 23,163</u>	<u>\$ 10,089</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Starting Point	Adult Education	Technology Grants	CDBG Comprehensive Grant	Title II Eisenhower	IDEA-B	Title I
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
63,688	18,626	156,633	-	-	-	-
-	32,817	10,242	29,964	47,893	588,483	2,185,608
<u>63,688</u>	<u>51,443</u>	<u>166,875</u>	<u>29,964</u>	<u>47,893</u>	<u>588,483</u>	<u>2,185,608</u>
-	-	-	-	-	-	-
-	-	-	-	-	323,869	-
64,662	-	-	-	18,607	-	1,397,333
-	42,724	-	-	-	-	-
-	-	-	-	-	-	-
-	-	9,511	29,964	-	-	-
-	-	-	-	-	-	12,250
-	7,449	17,664	-	22,092	109,437	636,660
-	-	-	-	-	350	-
-	-	-	-	-	-	-
-	-	-	-	6,250	8,502	18,161
-	1,270	-	-	-	62,200	79,854
-	-	-	-	-	7,210	873
-	-	139,700	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	66,327	2,253
<u>64,662</u>	<u>51,443</u>	<u>166,875</u>	<u>29,964</u>	<u>46,949</u>	<u>577,895</u>	<u>2,147,384</u>
<u>(974)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>944</u>	<u>10,588</u>	<u>38,224</u>
974	-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(944)</u>	<u>(10,588)</u>	<u>(38,224)</u>
<u>974</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(944)</u>	<u>(10,588)</u>	<u>(38,224)</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

(continued)

EVANGELINE PARISH SCHOOL BOARD
Ville Platte, Louisiana
Special Revenue Funds

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances (Continued)
Year Ended June 30, 2000

	Vocational Education	Drug Free School	Find Work	Special Education Medicaid	Special Education Summer Program	Pre-school Flow Through	Lunch Fund
Revenues:							
Parish sources -							
Taxes:							
Ad valorem	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest earnings	-	-	-	-	-	-	27,560
Other	-	-	-	-	-	-	285,532
State sources -							
Equalization	-	-	-	-	-	-	300,000
Other	-	-	-	-	28,655	-	-
Federal sources	124,192	44,314	52,209	91,467	-	42,690	2,032,996
Total revenues	<u>124,192</u>	<u>44,314</u>	<u>52,209</u>	<u>91,467</u>	<u>28,655</u>	<u>42,690</u>	<u>2,646,088</u>
Expenditures:							
Instruction -							
Regular programs	-	-	-	-	-	-	-
Special education programs	-	-	-	-	20,908	35,000	-
Special programs	-	5,985	-	1,145	-	7,056	-
Adult and continuing education programs	-	-	-	-	-	-	-
Vocational education programs	121,112	-	-	-	-	-	-
Other instructional programs	-	-	27,116	-	-	-	-
Support services -							
Pupil support services	-	-	-	132,146	-	-	-
Instructional staff services	3,080	37,192	-	-	1,420	-	-
General administration	-	-	-	-	-	-	-
School administration	-	-	-	-	-	-	-
Business services	-	144	-	-	-	-	-
Operation and maintenance of plant services	-	-	15,393	684	-	-	2,005
Student transportation	-	163	8,671	-	7,243	-	-
Central services	-	-	-	-	-	-	-
Non-instructional services -							
Food services	-	-	-	-	-	-	2,561,030
Facility acquisition and construction	-	-	-	-	-	-	-
Total expenditures	<u>124,192</u>	<u>43,484</u>	<u>51,180</u>	<u>133,975</u>	<u>29,571</u>	<u>42,056</u>	<u>2,563,035</u>
Excess (deficiency) of revenues over expenditures	<u>-</u>	<u>830</u>	<u>1,029</u>	<u>(42,508)</u>	<u>(916)</u>	<u>634</u>	<u>83,053</u>
Other financing sources (uses):							
Operating transfers in	-	-	-	42,508	916	-	-
Operating transfers out:	<u>-</u>	<u>(830)</u>	<u>(1,029)</u>	<u>-</u>	<u>-</u>	<u>(634)</u>	<u>-</u>
Total other financing sources (uses)	<u>-</u>	<u>(830)</u>	<u>(1,029)</u>	<u>42,508</u>	<u>916</u>	<u>(634)</u>	<u>-</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>83,053</u>
Fund balances, beginning	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>710,494</u>
Fund balances (deficit), ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 793,547</u>

<u>Leap 21</u>	<u>Special Education Child Search</u>	<u>Title VI</u>	<u>LASIP Digging into Math</u>	<u>Rapides Foundation Grant</u>	<u>A-Hec of a Summer</u>	<u>Totals</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$1,385,543
-	-	-	-	-	-	27,560
-	-	-	-	120,592	-	406,124
-	-	-	-	-	-	300,000
36,288	5,070	-	-	-	16,118	752,714
-	-	310,713	2,410	-	-	5,654,716
<u>36,288</u>	<u>5,070</u>	<u>310,713</u>	<u>2,410</u>	<u>120,592</u>	<u>16,118</u>	<u>8,526,657</u>
-	-	-	-	-	-	35,339
-	418	-	-	-	-	380,195
-	-	270,985	-	-	-	1,911,613
-	-	-	-	-	-	42,724
-	-	-	-	-	-	121,112
36,288	-	-	1,120	75,044	8,877	525,319
-	-	-	-	-	-	144,396
-	4,400	33,606	1,290	46,227	-	920,517
-	-	-	-	-	-	41,999
-	-	-	-	-	-	90,568
-	252	-	-	-	-	33,489
-	-	-	-	-	-	1,394,979
-	-	-	-	-	-	29,710
-	-	-	-	-	-	142,490
-	-	-	-	-	-	2,561,030
-	-	-	-	-	-	199,369
<u>36,288</u>	<u>5,070</u>	<u>304,591</u>	<u>2,410</u>	<u>121,271</u>	<u>8,877</u>	<u>8,574,849</u>
-	-	6,122	-	(679)	7,241	(48,192)
-	-	-	-	-	-	52,102
-	-	(6,122)	-	-	(7,241)	(231,477)
-	-	(6,122)	-	-	(7,241)	(179,375)
-	-	-	-	(679)	-	(227,567)
-	-	-	-	-	-	1,724,825
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (679)</u>	<u>\$ -</u>	<u>\$1,497,258</u>

DEBT SERVICE FUNDS

District 1 Sinking Fund

To accumulate monies for the payment of the 1985 bonds of School District No. 1 of the fifth police jury ward, Evangeline Parish, Louisiana, which are serial bonds due in annual installments, plus interest, through maturity in 2005. Debt service is financed by the levy of an ad valorem tax.

District 7 Sinking Fund

To accumulate monies for the payment of the 1998 school bonds of School District No. 7, which are serial bonds due in annual installments, plus interest, through maturity in 2018. Debt service is financed by the levy of an ad valorem tax.

EVANGELINE PARISH SCHOOL BOARD
 Ville Platte, Louisiana
 Debt Service Funds

Combining Balance Sheet
 June 30, 2000

	<u>School District No. 1</u>	<u>School District No. 7</u>	<u>Total</u>
ASSETS			
Interest-bearing deposits	\$ 112,963	\$ 162,020	\$ 274,983
Accounts receivable	<u>1,637</u>	<u>-</u>	<u>1,637</u>
Total assets	<u><u>\$ 114,600</u></u>	<u><u>\$ 162,020</u></u>	<u><u>\$ 276,620</u></u>
FUND BALANCES			
Fund balances:			
Reserved for debt service	<u><u>\$ 114,600</u></u>	<u><u>\$ 162,020</u></u>	<u><u>\$ 276,620</u></u>

EVANGELINE PARISH SCHOOL BOARD
 Ville Platte, Louisiana
 Debt Service Funds

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
 Year Ended June 30, 2000

	School District No. 1	School District No. 7	Totals
Revenues:			
Parish sources -			
Taxes:			
Ad valorem	\$ 95,662	\$268,292	\$363,954
Interest earnings	4,610	4,681	9,291
Total revenues	<u>100,272</u>	<u>272,973</u>	<u>373,245</u>
Expenditures:			
Debt service -			
Principal	55,000	95,000	150,000
Interest	22,248	159,155	181,403
Paying agent fees	4,245	3,450	7,695
Total expenditures	<u>81,493</u>	<u>257,605</u>	<u>339,098</u>
Excess of revenues over expenditures	18,779	15,368	34,147
Fund balances, beginning	<u>95,821</u>	<u>146,652</u>	<u>242,473</u>
Fund balances, ending	<u><u>\$ 114,600</u></u>	<u><u>\$162,020</u></u>	<u><u>\$276,620</u></u>

CAPITAL PROJECTS FUNDS

W. W. Stewart Construction Fund

To account for the financing and construction of a new elementary school within School District No. 7 and renovations and improvements to the Basil High School/Middle School. Funds have been provided through the issuance of \$3,350,000 General Obligation School Bonds, Series 1998.

Basile High Capital Improvement Fund

To account for the construction of classroom additions at Basile High School. Funds have been provided through insurance proceeds received for damages/loss due to a tornado in 1998.

EVANGELINE PARISH SCHOOL BOARD
Ville Platte, Louisiana
Capital Projects Funds

Combining Balance Sheet
June 30, 2000

	W.W. Stewart Construction Fund	Basile High Capital Improvement Fund	Total
ASSETS			
Interest-bearing deposits	<u>\$ 2,800,523</u>	<u>\$ -</u>	<u>\$ 2,800,523</u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	\$ 203,450	\$ -	\$ 203,450
Retainage payable	<u>40,969</u>	<u>-</u>	<u>40,969</u>
Total liabilities	<u>244,419</u>	<u>-</u>	<u>244,419</u>
Fund balances:			
Reserved for incomplete contracts	2,230,940	-	2,230,940
Designated for capital expenditures	<u>325,164</u>	<u>-</u>	<u>325,164</u>
Total fund balances	<u>2,556,104</u>	<u>-</u>	<u>2,556,104</u>
 Total liabilities and fund balances	 <u>\$ 2,800,523</u>	 <u>\$ -</u>	 <u>\$ 2,800,523</u>

EVANGELINE PARISH SCHOOL BOARD

Ville Platte, Louisiana

Capital Projects Fund

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
June 30, 2000

	W.W. Stewart Construction Fund	Basile High Capital Improvement Fund	Total
Revenues:			
Local sources -			
Interest earnings	\$ 153,494	\$ -	\$ 153,494
Expenditures:			
Facilities acquisition and construction	937,710	531,452	1,469,162
Deficiency of revenues over expenditures	(784,216)	(531,452)	(1,315,668)
Other financing sources			
Insurance proceeds	-	365,586	365,586
Operating transfers in	-	165,866	165,866
Total other financing sources	-	531,452	531,452
Deficiency of revenues and other financing sources over expenditures	(784,216)	-	(784,216)
Fund balances, beginning	3,340,320	-	3,340,320
Fund balances, ending	\$2,556,104	\$ -	\$2,556,104

FIDUCIARY FUNDS

Agency Funds

Clearing Fund and Payroll Fund

To account for amounts deposited and subsequently expended for payroll and related expenditures.

School Activity Funds

To account for individual school monies on deposit in various bank accounts.

EVANGELINE PARISH SCHOOL BOARD
 Ville Platte, Louisiana
 Fiduciary Funds
 Agency Funds

Combining Balance Sheet
 June 30, 2000

	<u>Clearing and Payroll</u>	<u>School Activity</u>	<u>Totals</u>
ASSETS			
Cash and cash equivalents	<u>\$ -</u>	<u>\$332,580</u>	<u>\$332,580</u>
LIABILITIES			
School activity funds payable	<u>\$ -</u>	<u>\$332,580</u>	<u>\$332,580</u>

EVANGELINE PARISH SCHOOL BOARD
 Ville Platte, Louisiana
 Fiduciary Funds
 Agency Funds

Combining Statement of Changes in Assets and Liabilities
 Year Ended June 30, 2000

	<u>Balances July 1, 1999</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balances June 30, 2000</u>
<u>CLEARING</u>				
ASSETS				
Cash	\$ -	\$ 54,232	\$ 54,232	\$ -
LIABILITIES				
Accounts payable	\$ -	\$ 54,232	\$ 54,232	\$ -
<u>PAYROLL</u>				
ASSETS				
Due from other funds	\$ -	\$27,173,217	\$27,173,217	\$ -
LIABILITIES				
Payroll taxes payable	\$ -	\$27,173,217	\$27,173,217	\$ -
<u>SCHOOL ACTIVITY</u>				
ASSETS				
Cash	\$281,415	\$ 1,279,271	\$ 1,228,106	\$332,580
LIABILITIES				
School activity funds payable	\$281,415	\$ 1,279,271	\$ 1,228,106	\$332,580
<u>TOTALS - ALL AGENCY FUNDS</u>				
ASSETS				
Cash	\$281,415	\$ 1,333,503	\$ 1,282,338	\$332,580
Due from other funds	-	27,173,217	27,173,217	-
Total assets	\$281,415	\$28,506,720	\$28,455,555	\$332,580
LIABILITIES				
Accounts payable	\$ -	\$ 54,232	\$ 54,232	\$ -
School activity funds payable	281,415	1,279,271	1,228,106	332,580
Total liabilities	\$281,415	\$ 1,333,503	\$ 1,282,338	\$332,580

EVANGELINE PARISH SCHOOL BOARD
 Ville Platte, Louisiana
 Fiduciary Funds
 Agency Funds
 School Activity Funds

Schedule of Changes in Deposits Due Others
 Year Ended June 30, 2000

School	Balance June 30, 1999	Additions	Deductions	Balance June 30, 2000
Basile High	\$ 27,322	\$ 148,064	\$ 144,219	\$ 31,167
Bayou Chicot High	9,847	117,797	125,056	2,588
Chataignier High	17,137	70,567	69,740	17,964
Mamou High	26,214	121,590	114,005	33,799
Mamou Lower Elementary	17,683	58,127	58,650	17,160
Pine Prairie High	68,155	206,973	190,679	84,449
Vidrine High	48,222	137,168	123,710	61,680
Ville Platte High	16,414	128,766	124,946	20,234
Ville Platte Lower Elementary	13,153	58,588	61,112	10,629
James Stephens Elementary	10,420	75,932	72,157	14,195
Mamou Upper Elementary	7,174	75,275	66,304	16,145
W. W. Stewart Elementary	3,794	18,071	18,871	2,994
Carver Elementary	3,635	24,607	22,078	6,164
Hester Heath Elementary	11,064	34,454	32,240	13,278
Career School	1,181	3,133	4,180	134
Total balances	<u>\$ 281,415</u>	<u>\$1,279,112</u>	<u>\$1,227,947</u>	<u>\$ 332,580</u>

GENERAL LONG-TERM DEBT ACCOUNT GROUP

To account for unmatured principal amounts on general long-term debt expected to be financed from governmental type funds. Payment of maturing obligations, including interest, is accounted for in the debt service fund.

EVANGELINE PARISH SCHOOL BOARD
Ville Platte, Louisiana

Statement of General Long-Term Debt
June 30, 2000

	1994	Certificates of Indebtedness	School District No. 1	School District No. 7	Accrued Compensated Absences	Totals
AMOUNT AVAILABLE AND TO BE PROVIDED FOR PAYMENT OF LONG-TERM DEBT						
Amount available in debt service fund for debt retirement	\$ -	\$ 114,601	\$ 162,020	\$ -	\$ 276,621	
Amount to be provided from -						
Ad valorem taxes	-	220,399	3,092,980	-	3,313,379	
General fund revenues	<u>225,000</u>	<u>-</u>	<u>-</u>	<u>1,684,044</u>	<u>1,909,044</u>	
Total available and to be provided	<u>\$ 225,000</u>	<u>\$ 335,000</u>	<u>\$ 3,255,000</u>	<u>\$ 1,684,044</u>	<u>\$ 5,499,044</u>	
GENERAL LONG-TERM DEBT PAYABLE						
Bonds payable and certificates of indebtedness:						
Due within one year	\$ 110,000	\$ 60,000	\$ 105,000	\$ -	\$ 275,000	
Due after one year	115,000	275,000	3,150,000	-	3,540,000	
Compensated absences payable	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,684,044</u>	<u>1,684,044</u>	
Total general long-term debt payable	<u>\$ 225,000</u>	<u>\$ 335,000</u>	<u>\$ 3,255,000</u>	<u>\$ 1,684,044</u>	<u>\$ 5,499,044</u>	

COMPLIANCE, INTERNAL CONTROL
AND
OTHER GRANT INFORMATION

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REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Dr. Albert Zackrie, Jr., Superintendent,
and Members of the Evangeline Parish School Board
Ville Platte, Louisiana

We have audited the general-purpose financial statements of the Evangeline Parish School Board as of and for the year ended June 30, 2000, and have issued our report thereon dated November 8, 2000. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the Evangeline Parish School Board's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance that are required to be reported under Government Auditing Standards which are described in the accompanying summary schedule of current and prior year audit findings as items 00-1(C) and 00-2(C).

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Evangeline Parish School Board's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

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This report is intended solely for the information and use of management, federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Kolder, Champagne, Slaven & Rainey, LLC
Certified Public Accountants

Ville Platte , Louisiana
November 8, 2000

KOLDER, CHAMPAGNE, SLAVEN & RAINEY, LLC

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REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

Dr. Albert Zackric, Jr., Superintendent,
and Members of the Evangeline Parish School Board
Ville Platte, Louisiana

Compliance

We have audited the compliance of the Evangeline Parish School Board with the types of compliance requirements described in the U. S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to its major federal program for the year ended June 30, 2000. The Evangeline Parish School Board's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to its major federal program is the responsibility of the School Board's management. Our responsibility is to express an opinion on the Evangeline Parish School Board's compliance based on our audit.

We conducted our audit of compliance in accordance with generally accepted auditing standards; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and OMB Circular A-133, Audits of States, Local Governments and Non-Profit Organizations. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the School Board's compliance with those requirements and performing such other procedures, as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the Evangeline Parish School Board's compliance with those requirements.

In our opinion, the Evangeline Parish School Board complied, in all material respects, with the requirements referred to above that are applicable to its major federal program for the year ended June 30, 2000.

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Internal Control Over Compliance

The management of the Evangeline Parish School Board is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the Evangeline Parish School Board's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on the internal control over compliance in accordance with OMB Circular A-133.

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

This report is intended solely for the information of management, federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Kolder, Champagne, Slaven & Rainey, LLC
Certified Public Accountants

Ville Platte, Louisiana
November 8, 2000

EVANGELINE PARISH SCHOOL BOARD
Ville Platte, Louisiana

Schedule of Expenditures of Federal Awards
Year Ended June 30, 2000

Federal Grantor/Pass-Through Grantor/Program Title	Pass-through Identifying Number 1999	Pass-through Identifying Number 2000	CFDA Number	Revenue Recognized	Expenditures
<u>United States Department of Education</u>					
Passed-Through State Department of Education:					
Adult Education-State Grant Program	99-AE-20-GF	00-AE-20-GF	84.002	\$ 32,817	\$ 32,817
Title I Grants to Local Educational Agencies	99-IASA-20-I	00-TI-20-I	84.010	2,159,111	2,159,111
Capital Expenses	99-CI-20-I	00-CI-20-I	84.216	26,497	26,497
Special Education-Grants to States	99-FT-20	2000-IB-20-S	84.027	577,167	577,167
Special Education-Grants for Infants and Families with Disabilities	99-H3-20-S	00-H3-20-S	84.181	11,316	11,316
Vocational Education Basic Grants to States	99-BE-20-2B/BG	28-00-20-2B/BG	84.048	124,192	124,192
Eisenhower Professional Development State Grant	99-IASA-20-II	00-50-20-I	84.281	47,893	47,893
Special Education Pre-school Grants	99-IP-20-S	2000-PI-20-S	84.173	42,690	42,690
Safe and Drug-Free Schools and Communities -State Grants	99-IASA-20-VI	00-70-20-D	84.186	44,314	44,314
Goals 2000 - State and Local Education Systemic Improvement	S276A50018-95	00-LPD-20-F	84.276	58,718	58,718
Innovative Education Program Strategies	99-IASA-20-VI	00-00-20-6	84.298	46,340	46,340
Class Size Reduction	N/A	00-01-20-6	84.340	264,373	264,373
Technology Literacy Challenge fund Grants	99-TLCF-20-F	00-TLCF-20-F	84.318	10,242	10,242
Total Department of Education				<u>3,445,670</u>	<u>3,445,670</u>

United States Department of Agriculture

Passed-Through Louisiana Department of Agriculture:					
Food Distribution Program	N/A	N/A	10.550	160,800	172,407
Passed-Through State Department of Education:					
School Breakfast Program	N/A	N/A	10.553	478,958	478,958
National School Lunch Program	N/A	N/A	10.555	1,393,238	1,393,238
Total Department of Agriculture				<u>2,032,996</u>	<u>2,044,603</u>

(continued)

EVANGELINE PARISH SCHOOL BOARD
Ville Platte, Louisiana

Schedule of Expenditures of Federal Awards (Continued)
Year Ended June 30, 2000

Federal Grantor/Pass-Through Grantor/Program Title	Pass-through Identifying Number 1999	Pass-through Identifying Number 2000	CFDA Number	Revenue Recognized	Expenditures
<u>United States Department of Health and Human Services</u>					
Passed-Through State Department of Health and Hospitals: Medical Assistance Program	N/A	N/A	93.778	91,467	91,467
Passed-Through Office of Family Support: Temporary Assistance for Needy Families	4304	4444	93.558	52,209	52,209
Total Department of Health and Human Services				<u>143,676</u>	<u>143,676</u>
<u>United States Department of Housing and Urban Development -</u>					
Passed-Through City of Ville Platte: Community Development Block Grants - States's Program	N/A	N/A	14.228	29,964	29,964
<u>National Science Foundation</u>					
Passed-Through Louisiana Systemic Initiatives Program Council- Education and Human Resources-Digging into Math	N/A	944RMG	47.076	2,410	2,410
Total federal financial assistance				<u>\$ 5,654,716</u>	<u>\$ 5,666,323</u>

EVANGELINE PARISH SCHOOL BOARD
Ville Platte, Louisiana

Notes to Schedule of Expenditures of Federal Awards
Year Ended June 30, 2000

(1) Basis of Accounting

The accompanying Schedule of Expenditures of Federal Awards presents the federal grant activity of the Evangeline Parish School Board and is presented on the modified accrual basis of accounting, which is described in Note 1 to the general-purpose financial statements for the year ended June 30, 2000. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the general purpose financial statements.

(2) Commodities

Nonmonetary assistance is reported in the schedule at the fair market value of the commodities received and disbursed. At June 30, 2000, the School Board had \$76,711 of commodities inventory remaining.

EVANGELINE PARISH SCHOOL BOARD
Ville Platte, Louisiana

Schedule of Findings and Questioned Costs
Year Ended June 30, 2000

Part I. Summary of Auditor's Results:

1. An unqualified report was issued on the financial statements.
2. No reportable conditions in internal control were disclosed by the audit of the financial statements.
3. Material instances of noncompliance were disclosed by the audit of the financial statements.
4. No reportable conditions in internal control over the major program were disclosed by the audit of the financial statements.
5. An unqualified opinion was issued on compliance for the major programs.
6. The audit disclosed no audit findings required to be reported under Section 510(a) of Circular A-133.
7. The major program was:

U. S. Department of Education/Louisiana Department of Education's - Title I Grants to Local Educational Agencies.
8. The dollar threshold used to distinguish between Type A and Type B programs, as described in Section 520(b) of Circular A-133 was \$300,000.
9. The auditee did qualify as a low-risk auditee under Section 530 of Circular A-133.

Part II. Findings which are required to be reported in accordance with generally accepted governmental auditing standards:

A. Compliance Findings-

See Compliance Findings 00-1(C) and 00-2(C) on Summary Schedule of Current and Prior Year Audit Findings and Corrective Action Plan.

B. Internal Control Findings-

There are no findings that are required to be reported under the above guidance.

Part III. Findings and questioned costs for Federal awards which include audit findings as defined in Section 510(a) of Circular A-133:

There are no findings that are required to be reported under the above guidance.

EVANGELINE PARISH SCHOOL BOARD
Ville Platte, Louisiana

Summary Schedule of Current and Prior Year Audit Findings
and Corrective Action Plan
Year Ended June 30, 2000

Ref. No.	Fiscal Year Finding Initially Occurred	Description of Finding/ Management letter comment	Corrective Action Taken	Corrective Action Planned	Name of Contact Person	Anticipated Completion Date
CURRENT YEAR (6/30/00) --						
<u>Compliance:</u>						
00-1(C)	2000	The School Board violated LSA-RS 39:1306 of the Louisiana Local Government Budget Act when the budget for the fiscal year ending June 30, 2000 was not advertised in the official journal.	No	All requirements of the La. Local Government Budget Act will be followed in the future.	Albert Lejeune, Business Manager	Fiscal year end June 2002 budget.
00-2(C)	2000	The School Board violated LSA-RS 17:181 when it did not allocate annually at least fifty dollars per student enrolled at each school in a vocational agriculture, agribusiness, or agriculture program for use in providing adequate instructional materials and supplies.	No	In the future, the School Board will allocate annually the appropriate amount of funding in order to comply with R.S. 17:181.	Albert Lejeune, Business Manager	Fiscal year end June 2001.
PRIOR YEAR (6/30/99) --						
<u>Management Letter</u>						
99-1(ML)	1998	The cash deposits of the School Board were under secured in the amount of \$258,732 at June 30, 1999.	Yes	N/A	Albert Lejeune, Business Manager	N/A